

**DELAWARE DIVISION OF REVENUE**  
**LICENSE/EXCISE TAX RETURN - FORM LM1 9001**

**LEM28**

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION
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**BUSINESS NAME AND ADDRESS**

TAXABLE BASIS	
_____ X \$2.00 = \$ _____	
NUMBER OF TIRES SOLD	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> \$ .00 AMOUNT DUE </div>	

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

**Mail This Form With Remittance Payable To:**  
Delaware Division of Revenue  
P.O. Box 2340, Wilmington, DE 19899-2340  
For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

**LICENSE/EXCISE TAX RETURN - MONTHLY**

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

**To Update Your Contact/Business Information on File with Revenue:**  
**To Change Tax Information You've Already Reported:**

[Remit a License Request for Change form](#)  
[Remit an Amended return](#)

**SPECIFIC LINE INSTRUCTIONS**

**PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.**

Line 1. - Enter the total amount of Tires Sold for the month where indicated on the return.

Line 2. - Multiply this amount by \$2.00 and enter the result in the Amount Due block.

Line 3. - This is the amount of tax due and payable with the filing of this return. Sign and date the return and provide your telephone number.  
Cut along the line provided and mail the form with remittance due to the address on the return.

**If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.**  
Go to [www.delaware.gov](http://www.delaware.gov) to renew your business license online!

**SAMPLE COMPLETED RETURN**

TAXABLE BASIS

503 X \$2.00 = \$ 1,006.00  
NUMBER OF TIRES SOLD

\$ 1,006.00 AMOUNT DUE

Monthly returns for Scrap Tire are due by the 20th day of the month following the end of the tax period.

MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE
01/31/2008	02/20/2008	04/30/2008	05/20/2008	07/31/2008	08/20/2008	10/31/2008	11/20/2008
02/29/2008	03/20/2008	05/31/2008	06/20/2008	08/31/2008	09/22/2008	11/30/2008	12/22/2008
03/31/2008	04/21/2008	06/30/2008	07/21/2008	09/30/2008	10/20/2008	12/31/2008	01/20/2009

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.

Forms ♦ Renew Business License ♦ [www.revenue.delaware.gov](http://www.revenue.delaware.gov) ♦ File Online ♦ Tax Tips